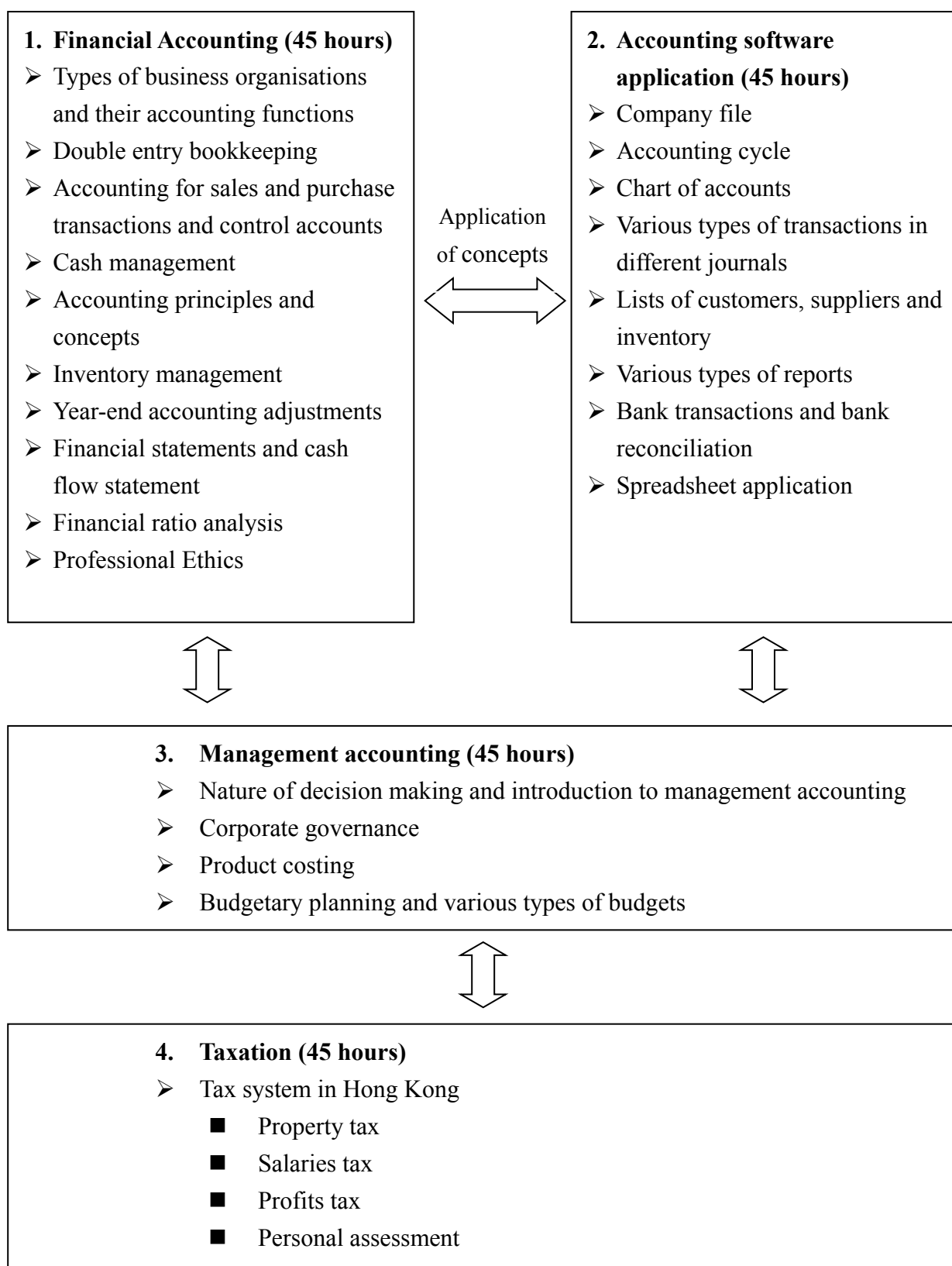


Applied Learning (Senior Secondary Level)

2016-18 Cohort

Item	Description
1. Subject title	Accounting in Practice
2. Course provider	School of Professional and Continuing Education, The University of Hong Kong
3. Area of studies/ Course Cluster	Business, Management and Law/Accounting and Finance
4. Medium of instruction	Chinese or English
5. Learning outcomes	<p>Upon completion of the course, students should be able to:</p> <ol style="list-style-type: none"> (1) prepare the books of accounts in accordance with accounting concepts and principles; (2) apply thinking skills and knowledge in financial accounting and management accounting to solve business problems; (3) demonstrate understanding of the Hong Kong tax system and compute tax liabilities; (4) use accounting software to prepare financial statements and analyse business performance; (5) demonstrate understanding of accounting standards, and the importance of professional ethics and corporate governance; and (6) develop self-understanding for further studies and career development in the related field.

6. Curriculum Map – Organisation and Structure



7. The Context

- The information on possible study and career pathways is provided to enhance students' understanding of the wider context of the specific Applied Learning course. Students who have successfully completed Applied Learning courses have to meet other entry requirements as specified by the institutions.
- The recognition of Applied Learning courses for admission to further studies and career opportunities is at the discretion of relevant institutions. The Education Bureau and the course providers of Applied Learning are exploring and seeking recognition related to further education and career development opportunities for students successfully completing the Applied Learning courses.

Possible further study and career pathways

Further studies

e.g. business administration, accounting, finance, and banking

Career development

e.g. accounts clerk, audit clerk, bank teller, administrative assistant in public and commercial sectors

Professional qualification

e.g. Accredited Accounting Technician (AAT) qualification from Hong Kong Institute of Accredited Accounting Technicians (HKIAAT), London Chamber of Commerce and Industry (LCCI) international qualifications, Foundation in Accountancy (FIA) qualifications from Association of Chartered Certified Accountants (ACCA) (Minimum requirements apply)



Relations with core subjects and other elective subjects

Enhancing and enriching, e.g.

- this subject enhances students' learning in **Business, Accounting and Financial Studies** by enriching their knowledge in financial accounting and management accounting

Cross-fertilisation, e.g.

- the application of concepts and theories in **Information and Communication Technology** (e.g. use of common office software) enhances the learning in both subjects

Expanding horizons, e.g.

- students taking **Science** subjects may broaden their knowledge in business, accounting and information technology

Cluster of professions/trades/industries related to the course

- e.g. accounting, banking, finance, business administration, trading

Future global and local outlook

- Accounting information plays an important role in planning and decision making in business organisations
- Accounting standards and corporate governance increasingly influence the business environment, both globally and locally
- It is expected that demand for accounting professionals will increase with economic growth especially in the Asia Pacific region

Beginners' skill set to facilitate entry to further studies and/or work

- Explain the role of accountants and function of accounting
- Demonstrate an understanding of accounting standards and principles governing financial reporting, and the importance of professional ethics and corporate governance
- Demonstrate an understanding of the accounting industry and tax system in Hong Kong
- Apply knowledge in financial accounting, management accounting and taxation knowledge to solve business problems
- Use computer application in a business context

Relations with other areas of studies/courses of Applied Learning

Business, Management and Law

- e.g. students taking other courses may apply the knowledge in accounting and computer software acquired in this course



Foundation knowledge developed in basic education and Secondary 4

This subject is built upon the foundation knowledge students acquired in, e.g.

- Chinese Language Education and English Language Education** – verbal and written communication
- Mathematics Education** – data handling and calculation
- Technology Education** – use of information technology